



# Quarterly Summary of Federal, State, and Local Tax Revenue

OCTOBER-DECEMBER 1988

U.S. Department of Commerce  
BUREAU OF THE CENSUS

GT-88-Q4  
Issued August 1989

Tax collections of Federal, State, and local governments totaled \$1,014.5 billion during the 12 months ended with December 1988, an increase of 5.4 percent from the amount collected during the 12 months ended December 1987. Federal tax collections were \$574.8 billion, up 4.7 percent during this period. State tax collections totaled \$269.6 billion, up 5.4 percent this period, and local government taxes amounted to \$170.0 billion, an increase of 7.9 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1988 and December 1987.

During the fourth quarter of calendar 1988, collections of Federal, State, and local taxes amounted to \$260.8 billion. Compared to the corresponding quarter of 1987, this is an increase of \$16.6 billion or 6.8 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1988 these Federal "taxes" amounted to \$73.1 billion.

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1988 and 1987

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1988	1987	
Total .....	\$1,014,459	\$962,475	5.4
Individual income .....	497,972	484,592	2.8
Corporation net income .....	123,033	110,198	11.6
Property .....	130,045	123,303	5.7
Customs, general sales and gross receipts .....	125,884	114,820	9.6
Motor fuel .....	31,925	28,816	10.8
Tobacco product sales .....	9,583	9,968	-3.9
Alcoholic beverage sales .....	9,470	9,557	-9.9
All other .....	86,547	81,221	6.6

Note: Because of rounding, detail may not add to totals.

(See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about two-fifths of sums shown for "All other taxes" but

only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter 1988, property tax collections as shown in table 3, are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 70 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports **State Government Tax Collections in 1988** and **State Government Finances in 1987**. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, **Government Finances in 1986-87**.

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:  
Fourth Quarter 1988 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1988:											
4TH QUARTER .....	260,788	143,186	117,602	122,614	30,916	42,149	31,989	8,725	2,561	2,499	19,335
3D QUARTER .....	242,775	141,943	100,832	119,975	28,681	28,410	31,221	8,327	2,198	2,700	21,263
2D QUARTER .....	280,119	168,310	111,809	142,802	40,425	26,478	32,080	7,588	2,562	2,243	25,941
1ST QUARTER.....	230,777	121,364	109,413	112,581	23,011	33,008	30,594	7,285	2,262	2,028	20,008
1987:											
4TH QUARTER.....	244,209	130,983	113,226	115,311	26,180	41,826	29,707	7,527	2,494	2,226	18,938
3D QUARTER .....	233,490	139,294	94,196	118,370	29,194	26,392	28,423	7,490	2,747	2,574	18,300
2D QUARTER .....	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1ST QUARTER.....	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986:											
4TH QUARTER.....	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3D QUARTER .....	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2D QUARTER .....	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1ST QUARTER.....	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
1985:											
4TH QUARTER.....	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232
3D QUARTER .....	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682
2D QUARTER .....	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169
1ST QUARTER.....	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222
1984:											
4TH QUARTER.....	196,250	106,389	89,861	93,749	17,418	32,734	23,711	6,263	1,866	2,126	18,383
3D QUARTER .....	187,859	110,763	77,096	96,012	18,641	21,565	22,874	6,037	2,359	2,207	18,164
2D QUARTER .....	197,147	112,868	84,279	94,244	26,861	20,213	23,241	5,704	2,236	2,172	22,476
1ST QUARTER.....	175,418	93,351	82,067	85,426	13,597	25,831	22,135	5,707	2,193	2,136	18,393
12 MONTHS ENDING											
DECEMBER 1988 .....	1,014,459	574,803	439,656	497,972	123,033	130,045	125,884	31,925	9,583	9,470	86,547
SEPTEMBER 1988 .....	997,880	562,600	435,280	490,669	118,297	129,722	123,602	30,727	9,516	9,197	86,150
JUNE 1988 .....	988,595	559,951	428,644	489,064	118,810	127,704	120,804	29,890	10,065	9,071	83,187
MARCH 1988 .....	976,226	554,486	421,740	493,218	110,007	125,139	118,186	29,375	9,929	9,160	81,212
DECEMBER 1987.....	962,475	549,013	413,462	484,592	110,198	123,303	114,820	28,816	9,968	9,557	81,221
SEPTEMBER 1987 .....	945,425	539,400	406,025	477,488	107,098	121,230	111,814	28,295	9,760	9,561	80,179
JUNE 1987 .....	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
MARCH 1987 .....	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
DECEMBER 1986.....	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
SEPTEMBER 1986 .....	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
JUNE 1986 .....	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
MARCH 1986 .....	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900
DECEMBER 1985 .....	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305
SEPTEMBER 1985 .....	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456
JUNE 1985 .....	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938
MARCH 1985 .....	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245
DECEMBER 1984.....	756,674	423,371	333,303	369,431	76,517	100,343	91,961	23,711	8,654	8,641	77,416
SEPTEMBER 1984 .....	741,460	414,829	326,631	362,623	74,225	98,984	89,146	23,461	9,029	8,564	75,428
JUNE 1984 .....	726,100	405,848	320,252	357,496	68,709	98,251	86,533	22,893	9,125	8,713	74,380
MARCH 1984 .....	706,318	396,252	310,066	353,006	60,956	96,636	83,223	21,210	9,115	8,620	73,552

Note: Because of rounding, detail may not add to totals.

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter 1988 and Prior Periods  
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTERS</b>											
<b>1988:</b>											
4TH QUARTER .....	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3D QUARTER .....	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2D QUARTER .....	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1ST QUARTER .....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
<b>1987:</b>											
4TH QUARTER .....	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3D QUARTER .....	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2D QUARTER .....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER .....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
<b>1986:</b>											
4TH QUARTER .....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER .....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER .....	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1ST QUARTER .....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
<b>1985:</b>											
4TH QUARTER .....	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER .....	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER .....	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER .....	105,080	76,875	12,949	2,953	2,935	<sup>a</sup> 1,602	1,239	1,170	1,703	1,539	2,115
<b>1984:</b>											
4TH QUARTER .....	106,389	77,470	13,590	3,079	2,878	<sup>a</sup> 726	1,297	1,169	3,680	1,546	954
3D QUARTER .....	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER .....	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER .....	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
<b>12 MONTHS ENDING</b>											
DECEMBER 1988 .....	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
SEPTEMBER 1988 .....	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
JUNE 1988 .....	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
MARCH 1988 .....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
DECEMBER 1987 .....	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
SEPTEMBER 1987 .....	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
JUNE 1987 .....	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987 .....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986 .....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986 .....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986 .....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986 .....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985 .....	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985 .....	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985 .....	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985 .....	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984 .....	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984 .....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
JUNE 1984 .....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984 .....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.

<sup>2</sup>Excludes occupation taxes.

<sup>3</sup>Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Fourth Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income <sup>1</sup>	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS												
1988:												
4TH QUARTER . . . . .	117,602	65,767	51,835	21,833	5,520	42,149	27,784	4,604	1,272	858	2,303	11,279
3D QUARTER . . . . .	100,832	62,727	38,075	20,601	5,053	28,410	26,790	4,648	1,234	810	2,390	10,896
2D QUARTER . . . . .	111,809	75,141	36,668	24,506	8,439	26,478	28,164	4,573	1,298	883	2,910	14,558
1ST QUARTER . . . . .	109,413	65,950	43,463	23,075	5,700	33,008	26,573	4,234	1,192	828	2,632	12,171
1987:												
4TH QUARTER . . . . .	113,226	62,232	50,994	21,306	4,910	41,826	25,758	4,396	1,269	846	2,215	10,700
3D QUARTER . . . . .	94,196	59,048	35,149	19,799	4,765	26,392	24,331	4,424	1,247	886	2,294	10,058
2D QUARTER . . . . .	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1ST QUARTER . . . . .	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986:												
4TH QUARTER . . . . .	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3D QUARTER . . . . .	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2D QUARTER . . . . .	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1ST QUARTER . . . . .	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
1985:												
4TH QUARTER . . . . .	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997
3D QUARTER . . . . .	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575
2D QUARTER . . . . .	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668
1ST QUARTER . . . . .	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553
1984:												
4TH QUARTER . . . . .	89,861	50,130	39,731	16,279	3,828	32,734	20,632	3,385	1,140	829	1,739	9,295
3D QUARTER . . . . .	77,096	48,705	28,391	16,253	3,886	21,565	19,566	3,359	1,126	776	1,750	8,815
2D QUARTER . . . . .	84,279	58,233	26,046	18,519	6,171	20,213	20,236	3,187	1,109	831	2,096	11,917
1ST QUARTER . . . . .	82,067	49,239	32,828	16,460	4,004	25,831	19,528	3,120	1,037	777	2,069	9,241
12 MONTHS ENDING												
DECEMBER 1988 . . . . .	439,656	269,615	170,041	90,015	24,712	130,045	109,311	18,059	4,996	3,379	10,235	48,904
SEPTEMBER 1988 . . . . .	435,280	266,080	169,200	89,488	24,102	129,722	107,285	17,851	4,993	3,367	10,147	48,325
JUNE 1988 . . . . .	428,644	262,371	166,274	88,686	23,814	127,704	104,826	17,627	5,006	3,443	10,051	47,487
MARCH 1988 . . . . .	421,740	259,625	162,116	89,490	22,991	125,139	102,002	17,235	4,927	3,449	9,849	46,658
DECEMBER 1987 . . . . .	413,462	255,909	157,554	86,859	22,983	123,303	99,226	16,780	4,852	3,433	9,706	46,620
SEPTEMBER 1987 . . . . .	406,025	251,732	154,294	84,931	23,172	121,230	96,676	16,343	4,823	3,426	9,599	45,825
JUNE 1987 . . . . .	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
MARCH 1987 . . . . .	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
DECEMBER 1986 . . . . .	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
SEPTEMBER 1986 . . . . .	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
JUNE 1986 . . . . .	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
MARCH 1986 . . . . .	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678
DECEMBER 1985 . . . . .	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793
SEPTEMBER 1985 . . . . .	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091
JUNE 1985 . . . . .	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331
MARCH 1985 . . . . .	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580
DECEMBER 1984 . . . . .	333,303	206,307	126,996	67,511	17,889	100,343	79,962	13,051	4,412	3,213	7,654	39,268
SEPTEMBER 1984 . . . . .	326,631	201,796	124,835	66,669	17,330	98,984	77,683	12,747	4,365	3,183	7,446	38,224
JUNE 1984 . . . . .	320,252	196,588	123,664	65,143	16,332	98,251	75,801	12,555	4,332	3,129	7,292	37,417
MARCH 1984 . . . . .	310,066	188,204	121,862	62,181	14,770	96,636	73,192	12,214	4,312	3,091	7,192	36,478

<sup>1</sup>Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1986-87. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1988 and Prior Periods

(Dollar amounts in millions)

Area	Area popula- tion 1980 <sup>1</sup>	Collections, 12 months ended December			Area	Area popula- tion 1980 <sup>1</sup>	Collections, 12 months ended December		
		1988	1987	Percent change			1988	1987	Percent change
ALABAMA					ILLINOIS				
JEFFERSON COUNTY .....	671,197	163.5	157.8	3.6	COOK COUNTY .....	5,253,190	3989.1	3647.2	9.4
MOBILE COUNTY .....	364,379	(NA)	(NA)	(NA)	DU PAGE COUNTY .....	658,177	686.6	574.3	19.6
ARIZONA					KANE COUNTY .....	278,405	174.5	156.8	11.3
MARICOPA COUNTY .....	1,508,030	(NA)	(NA)	(NA)	LAKE COUNTY .....	440,372	414.0	365.0	13.4
PIMA COUNTY .....	531,263	374.9	341.2	9.9	ST CLAIR COUNTY .....	265,469	(NA)	76.4	(NA)
ARKANSAS					WILL COUNTY .....	324,460	209.4	(NA)	(NA)
PULASKI COUNTY .....	340,613	112.3	90.6	24.0	INDIANA				
CALIFORNIA					ALLEN COUNTY .....	294,335	106.9	139.3	-23.3
ALAMEDA COUNTY .....	1,105,379	643.2	519.4	23.8	LAKE COUNTY .....	522,965	335.1	291.0	15.2
CONTRA COSTA COUNTY .....	657,252	518.1	495.8	4.5	MARION COUNTY .....	765,233	(NA)	(NA)	(NA)
FRESNO COUNTY .....	515,013	244.0	232.8	4.8	IOWA				
KERN COUNTY .....	403,089	371.8	346.9	7.2	POLK COUNTY .....	303,170	225.2	213.8	5.3
LOS ANGELES COUNTY .....	7,477,657	4328.9	3725.4	16.2	KANSAS				
MONTEREY COUNTY .....	290,444	(NA)	(NA)	(NA)	SEDGWICK COUNTY .....	366,531	(NA)	265.7	(NA)
ORANGE COUNTY .....	1,931,570	1379.1	1264.0	9.1	KENTUCKY				
RIVERSIDE COUNTY .....	663,923	(NA)	(NA)	(NA)	JEFFERSON COUNTY .....	684,793	219.2	223.3	-1.9
SACRAMENTO COUNTY .....	783,381	353.9	343.3	3.1	LOUISIANA				
SAN DIEGO COUNTY .....	1,861,846	1214.4	1048.3	15.8	EAST BATON ROUGE PARISH .....	366,164	93.6	97.5	-4.0
SAN FRANCISCO COUNTY .....	678,974	(NA)	431.7	(NA)	JEFFERSON PARISH .....	454,592	(NA)	(NA)	(NA)
SAN JOAQUIN COUNTY .....	347,342	175.8	170.9	2.8	ORLEANS PARISH .....	557,482	170.9	147.4	15.9
SAN MATEO COUNTY .....	588,164	455.2	400.9	13.6	MARYLAND				
SANTA BARBARA COUNTY .....	298,660	185.3	173.2	7.0	ANNE ARUNDEL COUNTY .....	370,775	212.5	200.8	5.8
SANTA CLARA COUNTY .....	1,295,071	948.0	930.7	1.9	BALTIMORE CITY .....	786,775	340.2	308.7	10.2
VENTURA COUNTY .....	529,899	(NA)	(NA)	(NA)	BALTIMORE COUNTY .....	655,615	402.6	389.7	3.3
COLORADO					MONTGOMERY COUNTY .....	579,053	613.4	574.5	6.8
DENVER COUNTY .....	491,396	321.6	304.0	5.8	PRINCE GEORGES COUNTY .....	665,071	365.4	326.5	11.9
EL PASO COUNTY .....	309,424	188.5	179.3	5.1	MASSACHUSETTS				
JEFFERSON COUNTY .....	371,741	254.4	236.5	7.6	BRISTOL COUNTY .....	474,641	230.0	220.6	4.2
CONNECTICUT					ESSEX COUNTY .....	633,632	452.5	417.3	8.4
FAIRFIELD COUNTY .....	807,143	921.3	920.8	.1	HAMPDEN COUNTY .....	443,018	208.7	201.2	3.8
HARTFORD COUNTY .....	807,766	818.8	751.9	8.9	MIDDLESEX COUNTY .....	1,367,034	1114.4	1052.3	5.9
NEW HAVEN COUNTY .....	761,337	715.3	600.1	19.2	NORFOLK COUNTY .....	606,587	466.3	423.5	10.1
DELAWARE					PLYMOUTH COUNTY .....	405,437	284.7	233.8	21.7
NEW CASTLE COUNTY .....	398,115	139.0	129.7	7.1	SUFFOLK COUNTY .....	650,142	552.2	(NA)	(NA)
DIST. OF COLUMBIA					WORCESTER COUNTY .....	646,352	314.9	292.9	7.5
WASHINGTON, DC .....	637,651	625.8	556.6	12.4	MICHIGAN				
FLORIDA					GENESEE COUNTY .....	450,449	296.0	292.6	1.2
BROWARD COUNTY .....	1,014,043	555.7	739.9	24.9	INGHAM COUNTY .....	272,437	175.6	170.7	2.8
DADE COUNTY .....	1,625,979	1193.7	1004.9	18.8	KENT COUNTY .....	444,506	307.4	285.7	7.6
DUVAL COUNTY .....	570,981	306.3	293.2	4.5	MACOMB COUNTY .....	694,600	591.3	548.7	7.8
HILLSBOROUGH COUNTY .....	646,960	460.1	490.4	-8.2	OAKLAND COUNTY .....	1,011,793	1126.9	1032.9	9.1
ORANGE COUNTY .....	471,660	408.9	335.8	21.8	WASHTENAW COUNTY .....	264,748	260.4	244.2	6.7
PALM BEACH COUNTY .....	573,125	774.8	930.5	-16.7	WAYNE COUNTY .....	2,337,240	1378.3	1294.9	6.4
PINELLAS COUNTY .....	728,409	484.6	514.8	-5.9	MINNESOTA				
POLK COUNTY .....	321,652	133.4	124.1	7.5	HENNEPIN COUNTY .....	941,411	1065.4	934.2	14.0
GEORGIA					RAMSEY COUNTY .....	459,784	383.3	353.6	8.4
DE KALB COUNTY .....	483,024	360.6	323.3	11.5	MISSOURI				
FULTON COUNTY .....	589,904	647.9	573.9	12.9	JACKSON COUNTY .....	629,180	278.8	232.7	19.8
HAWAII					ST LOUIS CITY .....	974,815	582.0	594.5	-2.1
HONOLULU COUNTY .....	762,874	265.3	254.2	4.4	ST LOUIS COUNTY .....	453,085	117.3	134.8	-12.8

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1988 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended December			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended December		
		1988	1987	Percent change			1988	1987	Percent change
NEBRASKA					PENNSYLVANIA				
DOUGLAS COUNTY .....	397,884	291.5	272.7	6.9	ALLEGHENY COUNTY .....	1,450,085	921.5	675.1	36.5
NEVADA					BERKS COUNTY .....	312,509	102.8	97.3	5.7
CLARK COUNTY .....	461,816	195.4	(NA)	(NA)	BUCKS COUNTY .....	479,211	344.6	313.2	10.0
NEW JERSEY					CHESTER COUNTY .....	316,660	100.3	91.4	9.8
BERGEN COUNTY .....	845,385	960.7	906.6	6.0	DELAWARE COUNTY .....	555,007	247.6	227.3	8.9
BURLINGTON COUNTY .....	362,542	271.0	235.0	15.4	ERIE COUNTY .....	279,780	127.4	128.3	-.7
CAMDEN COUNTY .....	471,650	385.7	338.5	13.9	LANCASTER COUNTY .....	362,346	72.9	63.6	14.7
ESSEX COUNTY .....	850,451	698.5	676.7	3.2	LEHIGH COUNTY .....	273,582	145.4	133.0	9.4
HUDSON COUNTY .....	556,972	480.4	404.0	18.9	LUZERNE COUNTY .....	343,079	87.6	76.7	14.2
MERCER COUNTY .....	307,863	285.3	261.7	9.0	MONTGOMERY COUNTY .....	643,621	381.9	331.7	15.2
MIDDLESEX COUNTY .....	595,893	641.2	551.2	16.3	PHILADELPHIA COUNTY .....	1,688,210	569.8	530.5	7.4
MONMOUTH COUNTY .....	503,173	568.9	506.4	12.3	WESTMORELAND COUNTY .....	392,294	143.1	143.7	-.4
MORRIS COUNTY .....	407,630	532.8	451.2	18.1	YORK COUNTY .....	312,963	104.2	99.6	4.6
OCEAN COUNTY .....	346,038	410.2	350.7	17.0	RHODE ISLAND				
PASSAIC COUNTY .....	447,585	348.9	321.9	8.4	PROVIDENCE COUNTY .....	571,349	419.0	378.2	10.8
UNION COUNTY .....	504,094	493.6	428.9	15.1	SOUTH CAROLINA				
NEW MEXICO					CHARLESTON COUNTY .....	277,308	152.3	(NA)	(NA)
BERNALILLO COUNTY .....	419,700	135.9	(NA)	(NA)	GREENVILLE COUNTY .....	287,913	(NA)	136.8	(NA)
NEW YORK					RICHLAND COUNTY .....	267,823	138.8	(NA)	(NA)
ALBANY COUNTY .....	285,909	171.4	167.3	2.4	TENNESSEE				
ERIE COUNTY .....	1,015,472	612.3	625.3	-2.1	DAVIDSON COUNTY .....	477,811	187.9	186.3	.8
MONROE COUNTY .....	702,238	573.6	503.4	13.9	HAMILTON COUNTY .....	287,740	117.5	110.2	6.7
NASSAU COUNTY .....	1,321,582	1997.5	1740.0	14.8	KNOX COUNTY .....	319,694	73.0	87.4	-16.5
NEW YORK CITY .....	7,071,030	5693.0	5175.6	10.0	SHELBY COUNTY .....	777,113	274.5	276.1	-.6
ONEIDA COUNTY .....	253,466	125.8	143.3	-12.2	TEXAS				
ONONDAGA COUNTY .....	463,324	368.5	341.9	7.8	BEXAR COUNTY .....	988,800	585.7	(NA)	(NA)
SUFFOLK COUNTY .....	1,284,231	1524.5	1489.9	2.3	DALLAS COUNTY .....	1,556,549	1398.8	1468.3	-4.7
WESTCHESTER COUNTY .....	866,599	1214.9	1187.1	2.3	EL PASO COUNTY .....	479,899	114.3	(NA)	(NA)
NORTH CAROLINA					HARRIS COUNTY .....	2,409,544	1606.6	1845.3	-12.9
GUILFORD COUNTY .....	317,154	190.1	159.0	19.6	TARRANT COUNTY .....	860,880	529.5	447.3	18.4
MECKLENBURG COUNTY .....	404,270	291.8	253.4	15.2	TRAVIS COUNTY .....	419,335	309.4	396.3	-21.9
WAKE COUNTY .....	300,833	183.3	184.9	-.8	UTAH				
OHIO					SALT LAKE COUNTY .....	619,066	352.4	(NA)	(NA)
CUYAHOGA COUNTY .....	1,498,295	885.9	864.4	2.5	VIRGINIA				
FRANKLIN COUNTY .....	869,109	576.5	541.5	6.5	FAIRFAX COUNTY .....	596,901	787.2	795.9	-1.1
HAMILTON COUNTY .....	873,136	472.2	435.8	8.3	NORFOLK CITY .....	266,979	99.6	86.0	15.9
LORAIN COUNTY .....	274,909	120.0	109.8	9.3	WASHINGTON				
LUCAS COUNTY .....	471,741	249.1	232.9	7.0	KING COUNTY .....	1,269,749	838.3	799.7	4.8
MAHONING COUNTY .....	289,487	(NA)	88.3	(NA)	PIERCE COUNTY .....	485,643	240.6	221.0	8.9
MONTGOMERY COUNTY .....	571,697	(NA)	(NA)	(NA)	SNOHOMISH COUNTY .....	337,016	178.0	163.7	8.7
STARK COUNTY .....	378,823	138.9	129.7	7.1	SPOKANE COUNTY .....	341,835	133.7	117.5	13.8
SUMMIT COUNTY .....	524,472	252.9	246.5	2.6	WISCONSIN				
OKLAHOMA					DANE COUNTY .....	323,545	250.3	282.1	-11.3
OKLAHOMA COUNTY .....	568,933	208.6	181.8	14.7	MILWAUKEE COUNTY .....	964,988	782.8	753.8	3.8
TULSA COUNTY .....	470,593	147.4	221.5	-33.5	WAUKESHA COUNTY .....	280,326	251.8	235.3	7.1
OREGON									
MULTNOMAH COUNTY .....	562,640	568.4	(NA)	(NA)					

NA Not available.

<sup>1</sup>Population data are from the 1980 Decennial Census.<sup>2</sup>Reflects change in collection cycle.

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: December 1988 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	4th quarter 1988 (thousand dollars)	12-month periods			4th quarter 1988 (thousand dollars)	12-month periods		
		Year ended December 1988 (thousand dollars)	Percent change from—			Year ended December 1988 (thousand dollars)	Percent change from—	
			Year ended September 1988	Year ended December 1987			Year ended September 1988	Year ended December 1987
UNITED STATES, TOTAL <sup>2</sup> ..	65,766,177	269,614,321	1.3	5.4	22,753,516	89,633,548	1.6	9.0
ALABAMA .....	872,449	3,439,545	2.0	2.3	244,161	938,678	1.2	4.8
ALASKA .....	481,925	1,323,929	18.3	3.3	(X)	(X)	(X)	(X)
ARIZONA .....	1,002,113	3,864,784	2.2	7.5	444,921	1,757,367	1.8	7.1
ARKANSAS .....	469,958	2,073,839	1.4	7.1	194,911	793,056	1.2	7.3
CALIFORNIA .....	9,222,428	37,158,707	1.8	.1	3,067,447	12,058,978	2.7	8.3
COLORADO .....	690,699	2,760,348	1.3	8.3	181,835	728,565	.7	2.0
CONNECTICUT .....	1,061,868	4,425,318	1.5	1.5	525,505	2,048,254	.8	6.6
DELAWARE .....	252,540	1,067,463	2.6	9.2	(X)	(X)	(X)	(X)
FLORIDA .....	3,096,159	12,168,856	3.4	15.2	1,893,012	7,344,734	2.9	20.5
GEORGIA .....	1,472,468	5,964,042	1.6	7.5	469,963	1,913,373	1.1	5.5
HAWAII .....	505,688	2,044,128	2.2	6.6	242,153	965,881	2.6	11.1
IDAHO .....	232,999	948,000	2.6	13.2	85,448	328,452	2.7	9.0
ILLINOIS .....	2,572,243	11,056,532	.6	5.2	942,195	3,610,668	.8	7.7
INDIANA .....	1,260,586	5,487,802	2.2	13.5	567,566	2,423,949	1.8	7.4
IOWA .....	723,927	2,997,150	2.9	10.1	232,844	876,028	1.6	4.8
KANSAS .....	586,595	2,517,483	1.1	15.5	199,519	790,066	.1	3.8
KENTUCKY .....	1,019,990	3,814,261	1.7	6.5	258,075	1,002,636	1.8	8.9
LOUISIANA .....	953,729	3,813,555	4.0	14.3	351,519	1,247,377	5.5	14.1
MAINE .....	371,914	1,573,128	2.5	13.4	133,163	511,964	2.2	8.2
MARYLAND .....	1,311,970	5,566,908	-5.5	-3.8	334,945	1,409,953	-3.2	4.2
MASSACHUSETTS .....	2,065,877	8,706,478	-1.4	1.2	531,320	2,119,172	.7	11.2
MICHIGAN .....	2,953,355	10,726,555	.6	8.4	671,705	2,855,394	-3.7	-1.1
MINNESOTA .....	1,571,555	6,285,944	.9	8.9	447,505	1,747,534	1.7	12.3
MISSISSIPPI .....	550,876	2,175,602	1.7	9.0	256,326	1,009,020	.8	-4
MISSOURI .....	1,054,186	4,545,690	1.1	11.4	425,398	1,712,646	.3	3.6
MONTANA .....	165,577	739,679	.6	18.4	(X)	(X)	(X)	(X)
NEBRASKA .....	324,167	1,395,621	2.3	11.0	119,880	468,128	2.1	9.8
NEVADA .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE .....	140,591	594,193	.6	3.9	(X)	(X)	(X)	(X)
NEW JERSEY .....	2,453,879	10,031,678	1.6	3.1	829,562	3,181,727	1.4	5.6
NEW MEXICO .....	476,560	1,869,872	3.5	11.4	191,619	765,914	1.9	6.8
NEW YORK <sup>3</sup> .....	6,098,505	25,908,121	.6	-2.0	1,444,862	5,661,526	1.7	5.1
NORTH CAROLINA .....	1,844,386	7,146,545	2.5	8.6	434,799	1,654,765	.8	7.0
NORTH DAKOTA .....	143,359	649,569	-1.1	8.8	56,190	218,218	.1	11.6
OHIO .....	2,352,018	10,181,613	.8	5.1	810,357	3,293,001	.7	6.5
OKLAHOMA .....	739,970	3,205,082	1.7	14.6	190,898	767,963	.5	12.1
OREGON .....	586,365	2,076,632	-3	-10.9	(X)	(X)	(X)	(X)
PENNSYLVANIA .....	2,584,837	12,145,844	1.2	5.3	1,009,429	3,983,180	1.5	7.7
RHODE ISLAND .....	263,135	1,121,525	.3	3.5	95,736	386,963	.5	4.9
SOUTH CAROLINA .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
SOUTH DAKOTA .....	121,821	486,105	-3	7.5	58,370	242,900	-3.7	3.5
TENNESSEE .....	900,258	3,931,883	1.0	5.6	556,693	2,188,225	.9	5.8
TEXAS .....	3,165,616	13,638,215	2.7	14.9	1,713,135	6,626,189	4.0	29.0
UTAH .....	438,594	1,699,792	7.0	21.3	203,641	707,424	20.0	46.6
VERMONT .....	154,794	600,729	1.4	.9	37,116	128,436	3.0	7.6
VIRGINIA .....	1,511,673	6,343,783	1.2	9.4	301,057	1,216,357	.4	5.6
WASHINGTON .....	1,543,564	6,199,459	-1.3	6.7	918,112	3,697,652	.9	9.5
WEST VIRGINIA .....	427,382	1,735,950	1.5	-3.6	111,813	469,451	-2.6	-31.1
WISCONSIN .....	1,632,595	6,192,815	1.8	8.9	479,087	1,842,729	2.3	9.2
WYOMING .....	146,734	571,458	-1.3	-9	39,724	153,138	-4	3.8
EXHIBIT: DIST. OF COLUMBIA .....	347,585	2,040,712	-1	5.4	109,075	425,477	2.2	4.0

See footnotes at end of table.



Table 5. Collections of Selected State Taxes: December 1988 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	4th quarter 1988 (thousand dollars)	12-month periods			4th quarter 1988 (thousand dollars)	12-month periods		
		Year ended December 1988 (thousand dollars)	Percent change from—			Year ended December 1988 (thousand dollars)	Percent change from—	
			Year ended September 1988	Year ended December 1987			Year ended September 1988	Year ended December 1987
UNITED STATES, TOTAL <sup>2</sup> .....	4,489,895	17,637,078	1.0	7.1	1,221,606	4,795,358	.1	3.0
ALABAMA.....	71,041	275,938	.1	3.5	18,163	70,771	-1.1	-1.3
ALASKA.....	11,815	35,492	10.8	16.8	2,664	8,426	4.2	-9.5
ARIZONA.....	81,048	323,207	1.4	3.9	12,005	50,760	-2.8	-3.0
ARKANSAS.....	52,126	231,681	6.4	20.9	15,687	63,808	-1.6	.4
CALIFORNIA.....	326,705	1,311,872	.8	3.9	63,852	249,822	.8	-.7
COLORADO.....	77,352	292,127	2.2	-1.7	15,858	60,771	-1.8	-7.6
CONNECTICUT.....	77,352	316,132	1.5	15.2	20,915	84,542	-1.5	-10.6
DELAWARE.....	15,416	75,674	-6.3	-4.6	3,130	12,438	1.0	2.5
FLORIDA.....	198993	761,004	3.1	1.1	83,618	337,813	-.3	-.5
GEORGIA.....	107,096	418,664	.8	4.3	22,652	89,291	-1.4	-2.3
HAWAII.....	12,599	50,410	2.4	2.3	6,054	23,716	2.8	26.9
IDAHO.....	27,193	95,204	5.5	16.2	4,156	16,550	-.2	7.0
ILLINOIS.....	185,546	725,145	2.6	5.1	60,711	251,617	1.4	5.9
INDIANA.....	96,543	403,470	1.0	4.8	28,568	114,011	-.6	18.5
IOWA.....	79,433	296,463	9.4	26.0	18,605	84,777	-1.1	12.6
KANSAS.....	42,181	170,575	-.7	3.9	14,315	58,481	-1.4	-3.7
KENTUCKY.....	84,469	334,876	1.6	6.6	3,796	14,464	-.5	-6.8
LOUISIANA.....	90,496	372,747	.8	1.6	17,724	73,354	-3.5	-3.8
MAINE.....	32,622	117,452	5.4	15.3	9,850	40,072	-.9	.0
MARYLAND.....	112,060	445,613	.3	25.6	15,811	63,742	-1.8	-3.6
MASSACHUSETTS.....	76,916	329,011	-15.0	-11.4	39,819	163,963	-2.6	-3.4
MICHIGAN.....	180,531	689,159	1.4	2.7	75,524	263,436	7.7	13.0
MINNESOTA.....	119,175	430,836	6.3	15.6	41,611	126,500	1.2	35.7
MISSISSIPPI.....	68,684	282,708	2.9	49.2	12,975	52,031	-1.6	3.4
MISSOURI.....	90,663	345,310	.5	25.7	20,520	82,596	-.2	-1.0
MONTANA.....	27,335	106,656	.6	12.5	3,241	12,083	.8	-.6
NEBRASKA.....	44,779	171,406	2.0	4.6	10,924	40,590	1.7	9.5
NEVADA.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE.....	21,185	83,818	-6.3	-12.0	7,805	31,737	1.0	1.2
NEW JERSEY.....	117,306	377,850	10.8	11.5	52,623	216,612	-1.3	.0
NEW MEXICO.....	35,523	143,404	.3	8.9	4,422	18,947	.2	.8
NEW YORK.....	133,242	511,435	1.6	2.3	96,535	388,081	-2.2	-3.9
NORTH CAROLINA.....	153,352	607,504	.7	6.7	4,380	15,973	.0	-2.0
NORTH DAKOTA.....	18,632	68,972	2.9	12.8	3,850	15,332	-2.8	6.0
OHIO.....	194,702	800,749	-.9	13.0	56,128	225,923	-1.9	9.4
OKLAHOMA.....	79,873	314,725	.8	20.9	20,285	81,725	-1.9	2.0
OREGON.....	48,394	192,010	4.7	22.4	21,213	71,301	2.9	-8.6
PENNSYLVANIA.....	169,429	666,323	.2	1.9	56,900	227,141	-.6	-.7
RHODE ISLAND.....	11,145	47,498	-10.3	-6.4	7,131	30,912	-1.9	1.0
SOUTH CAROLINA.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
SOUTH DAKOTA.....	21,900	73,571	8.8	28.8	3,300	13,839	-2.8	-5.8
TENNESSEE.....	124,904	505,564	-.3	2.0	20,626	81,160	-1.4	-2.3
TEXAS.....	361,696	1,477,429	-.6	1.3	108,598	429,340	1.9	13.0
UTAH.....	34,127	139,876	-.9	16.0	5,570	21,170	-2.6	5.6
VERMONT.....	11,610	43,147	-.2	3.5	3,083	12,071	-.2	-1.5
VIRGINIA.....	155,478	597,985	.6	7.6	4,366	16,636	-.8	-3.3
WASHINGTON.....	112,978	443,716	.6	1.9	32,923	131,484	.3	2.2
WEST VIRGINIA.....	42,057	167,062	-2.3	-1.6	7,971	33,077	-1.7	-3.3
WISCONSIN.....	131,948	509,502	1.7	14.7	40,489	151,853	4.5	11.9
WYOMING.....	8,245	37,511	-1.9	9.8	1,160	4,034	3.6	-1.6
EXHIBIT: DIST. OF COLUMBIA.....	5,856	29,087	4.0	15.9	2,141	10,729	.6	3.5

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: December 1988 and Priors Periods—Con.

State	Alcoholic beverage sales				Individual income			
	4th quarter 1988 (thousand dollars)	12-month periods			4th quarter 1988 (thousand dollars)	12-month periods		
		Year ended December 1988 (thousand dollars)	Percent change from—			Year ended December 1988 (thousand dollars)	Percent change from—	
			Year ended September 1988	Year ended December 1987			Year ended September 1988	Year ended December 1987
UNITED STATES, TOTAL <sup>2</sup> .....	791,423	3,112,734	.3	-2.0	20,047,815	81,191,767	1.1	1.6
ALABAMA.....	29,916	100,968	3.2	4.1	242,819	945,576	1.7	-5.5
ALASKA.....	4,102	10,971	12.4	-9.8	152	403	5.5	-7.8
ARIZONA.....	9,804	40,806	-4	.8	234,747	882,411	1.4	8.7
ARKANSAS.....	5,955	24,638	-1.7	.0	154,700	622,115	1.6	9.1
CALIFORNIA.....	35,640	129,215	.3	-8	3,348,487	13,072,635	1.2	-9.6
COLORADO.....	5,777	21,945	-1.1	-2.6	311,663	1,213,567	2.0	13.5
CONNECTICUT.....	7,944	30,674	1.1	-3.3	77,283	360,073	1.2	-16.7
DELAWARE.....	1,392	4,932	-1.9	-4.8	107,030	401,521	5.0	13.2
FLORIDA.....	111,544	456,708	.7	2.9	(X)	(X)	(X)	(X)
GEORGIA.....	28,617	116,759	-4	-2.1	655,834	2,512,967	2.4	9.9
HAWAII.....	7,669	37,277	-3.3	(X)	182,516	680,838	3.8	17.7
IDAHO.....	2,255	9,162	.0	-8.8	72,951	306,306	3.0	18.2
ILLINOIS.....	17,612	66,666	-4.1	-2	729,685	3,316,628	1.1	6.4
INDIANA.....	12,745	43,475	6.9	-2.3	391,555	1,834,109	2.4	18.9
IOWA.....	2,920	12,125	-1.1	-5.7	266,671	1,134,099	2.9	11.3
KANSAS.....	11,915	47,221	-3	3.0	179,663	850,517	.6	24.9
KENTUCKY.....	11,947	49,425	-2	1.2	263,706	1,055,869	1.8	11.6
LOUISIANA.....	12,349	50,187	-3	-7	149,960	610,602	2.2	32.6
MAINE.....	10,453	36,165	4.3	6.3	121,954	567,781	.7	21.2
MARYLAND.....	7,234	27,791	-4	-2.8	597,727	2,154,653	-11.1	-17.9
MASSACHUSETTS.....	19,312	84,187	-12.2	-14.5	974,786	4,055,123	2.8	2.9
MICHIGAN.....	40,467	128,116	16.4	19.6	1,006,524	3,614,568	-3.9	6.8
MINNESOTA.....	13,971	56,418	-1.7	2.1	611,788	2,548,774	-2.0	3.7
MISSISSIPPI.....	7,651	32,827	-6	1.6	99,503	359,539	2.1	13.7
MISSOURI.....	6,585	23,753	-5	-4.6	338,446	1,599,167	2.0	24.0
MONTANA.....	3,283	13,252	.4	-1.0	64,528	248,799	.2	14.0
NEBRASKA.....	4,039	16,408	.9	4.0	93,463	441,950	1.2	18.7
NEVADA.....	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW HAMPSHIRE.....	2,556	11,412	.0	1.3	6,592	33,825	7.0	(NA)
NEW JERSEY.....	17,100	54,541	-6	-4.4	652,640	2,643,471	3.0	-9
NEW MEXICO.....	4,400	17,447	.0	-2	92,766	338,483	5.8	28.9
NEW YORK.....	37,850	146,039	-4	-4.0	3,089,491	13,133,382	1.8	-4.1
NORTH CAROLINA.....	35,882	146,913	.7	9.1	827,677	2,894,406	3.5	5.1
NORTH DAKOTA.....	1,428	5,624	.1	1.7	21,156	120,967	-2	18.6
OHIO.....	15,680	67,181	-3	-1.7	813,647	3,484,251	2.2	4.8
OKLAHOMA.....	13,984	54,625	-1.0	1.8	210,207	895,816	4.5	30.4
OREGON.....	2,639	10,839	.2	1.0	383,559	1,234,422	-1.2	-19.7
PENNSYLVANIA.....	30,695	136,132	.2	6.6	613,246	2,886,107	1.3	3.6
RHODE ISLAND.....	2,019	7,513	-8.3	-1.5	101,027	393,744	2.4	2.7
SOUTH CAROLINA.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
SOUTH DAKOTA.....	2,455	9,112	-1.6	3.9	(X)	(X)	(X)	(X)
TENNESSEE.....	15,750	62,306	.3	1.0	5,362	76,095	-4.6	10.5
TEXAS.....	77,845	316,237	-1	-1.4	(X)	(X)	(X)	(X)
UTAH.....	1,713	8,074	-7.7	12.9	137,920	616,921	-2.2	5.5
VERMONT.....	3,708	14,441	-2.1	-3.9	50,356	182,173	.9	-11.5
VIRGINIA.....	22,898	95,974	.3	1.0	714,943	2,907,253	2.3	13.7
WASHINGTON.....	24,899	101,559	-2	-4	(X)	(X)	(X)	(X)
WEST VIRGINIA.....	1,418	7,954	-3.7	12.2	113,064	436,680	10.5	5.0
WISCONSIN.....	11,100	40,422	2.5	2.4	607,021	2,348,834	.8	9.4
WYOMING.....	306	1,175	-8.3	-4.2	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA.....	1,579	6,686	.6	4.9	126,934	557,740	1.4	7.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: December 1988 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	4th quarter 1988 (thousand dollars)	12-month periods			4th quarter 1988 (thousand dollars)	12-month periods		
		Year ended December 1988 (thousand dollars)	Percent change from—			Year ended December 1988 (thousand dollars)	Percent change from—	
			Year ended September 1988	Year ended December 1987			Year ended September 1988	Year ended December 1987
UNITED STATES, TOTAL <sup>2</sup> ..	5,100,125	22,627,175	3.0	7.8	2,147,997	9,629,008	.8	5.2
ALABAMA .....	30,743	178,337	.4	8.7	51,334	117,917	-.2	6.6
ALASKA .....	257,296	412,175	142.6	171.2	4,102	13,937	7.7	-3.5
ARIZONA .....	30,840	181,621	8.4	27.2	52,906	205,360	3.4	6.5
ARKANSAS .....	11,385	112,994	-3.1	-3.6	13,454	70,758	-.5	-7.0
CALIFORNIA .....	1,054,665	4,827,760	.0	-3.4	261,912	1,148,747	.6	8.7
COLORADO .....	17,999	174,637	-2.0	54.9	16,929	73,308	-1.5	-.8
CONNECTICUT .....	138,865	610,489	6.2	-3.7	37,847	160,430	-4.7	-17.7
DELAWARE .....	24,892	115,723	-4.4	-10.2	13,022	47,213	5.4	5.6
FLORIDA .....	203,382	664,988	9.4	10.0	125,109	474,276	4.5	10.9
GEORGIA .....	96,777	513,994	5.1	11.9	9,112	91,226	.6	5.3
HAWAII .....	8,093	72,939	-5.7	-9.4	2,993	17,085	-8.0	-5.5
IDAHO .....	16,262	74,987	6.9	30.1	6,844	33,542	-4.7	11.7
ILLINOIS .....	243,048	1,027,022	-.4	-3.1	135,775	645,792	-.1	3.2
INDIANA .....	80,826	296,501	6.2	76.3	19,427	126,572	1.3	19.0
IOWA .....	48,959	184,302	10.5	32.2	38,064	200,043	.4	4.6
KANSAS .....	40,656	221,526	8.5	76.2	18,966	87,309	1.2	7.1
KENTUCKY .....	70,243	272,017	3.8	3.9	24,836	102,745	9.8	-18.5
LOUISIANA .....	76,514	275,350	17.0	66.3	19,244	81,732	14.5	29.5
MAINE .....	24,833	102,138	12.5	54.6	15,109	62,532	.8	10.8
MARYLAND .....	40,910	302,504	-3.9	5.7	25,136	143,081	-.4	22.3
MASSACHUSETTS .....	224,247	1,006,719	-4.6	-7.1	23,647	149,485	-16.3	-21.1
MICHIGAN .....	602,844	1,915,157	9.0	22.4	100,074	452,046	6.3	27.0
MINNESOTA .....	122,144	480,734	10.7	20.4	70,757	295,602	1.6	4.1
MISSISSIPPI .....	25,782	128,912	8.0	19.9	27,334	85,390	10.0	43.3
MISSOURI .....	60,437	236,977	2.5	3.1	39,721	206,940	.0	2.6
MONTANA .....	7,167	48,466	-1.5	27.1	6,143	32,987	1.2	3.9
NEBRASKA .....	15,267	77,682	7.1	13.2	9,982	53,348	-1.9	-4.2
NEVADA .....	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE .....	32,415	148,411	3.6	-6.6	14,230	49,959	1.8	4.6
NEW JERSEY .....	266,227	1,208,934	1.7	9.1	69,446	342,035	-1.7	-4.6
NEW MEXICO .....	26,515	73,110	42.3	-1.7	27,689	105,813	14.2	65.1
NEW YORK .....	408,601	2,131,555	-4.5	-4.8	118,000	465,481	-1.6	-6.6
NORTH CAROLINA .....	176,765	804,279	7.2	34.7	50,225	256,248	.7	4.0
NORTH DAKOTA .....	835	36,907	-17.0	21.9	8,589	38,165	2.9	14.1
OHIO .....	4,543	576,233	-1.8	18.1	76,348	371,477	1.3	3.5
OKLAHOMA .....	10,825	97,628	1.4	16.2	48,986	269,490	1.9	16.8
OREGON .....	24,311	160,154	-2.3	6.2	53,569	196,095	.1	1.7
PENNSYLVANIA .....	209,694	1,071,992	-.4	7.1	91,573	455,740	-1.5	1.3
RHODE ISLAND .....	10,768	73,951	-3.9	-9.0	10,080	33,903	9.1	24.1
SOUTH CAROLINA .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
SOUTH DAKOTA .....	4,300	26,990	-7.6	8.3	6,386	27,311	-.5	-21.1
TENNESSEE .....	77,871	358,433	4.9	12.4	26,368	159,949	2.2	7.5
TEXAS .....	(X)	(X)	(X)	(X)	165,404	747,704	-.2	-.4
UTAH .....	20,257	73,707	5.5	-7.9	5,535	32,199	-8.2	32.1
VERMONT .....	7,555	44,927	.0	11.1	5,854	28,146	.7	2.1
VIRGINIA .....	50,956	348,302	-.6	11.0	58,574	261,251	.5	10.2
WASHINGTON .....	(X)	(X)	(X)	(X)	40,466	177,491	1.0	15.8
WEST VIRGINIA .....	50,925	198,859	10.6	42.2	13,526	70,216	-7.1	-3.1
WISCONSIN .....	97,686	459,233	1.8	3.4	46,872	187,763	7.9	13.4
WYOMING .....	(X)	(X)	(X)	(X)	6,898	36,926	-7.3	12.1
EXHIBIT: DIST. OF COLUMBIA .....	28,958	147,898	-2.8	-8.0	3,749	16,755	-1.3	-1.2

-Represents zero.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed. <sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. <sup>3</sup>Includes taxes collected for the five dependent transportation districts. <sup>4</sup>Reflects change in collection cycle.

## Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

### ALASKA

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

### ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

### CONNECTICUT

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 1, 1987, and from 19 to 20 cents per gallon effective July 1, 1988.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

### DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

Individual income tax. Tax rates reduced for taxable years beginning after 1987.

### FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

### HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1988.

### IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

Individual income tax. Tax rates increased effective for the 1987 tax year.

Corporation net income tax. Tax rates increased effective for the 1987 tax year.

### INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 10.5 to 15.5 cents per pack effective July 1, 1987.

### IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988 through December 31, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

### KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year.

### KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 15 cents per gallon.

**LOUISIANA**

Corporation net income tax. Basis of tax was changed effective January 1, 1987.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

**MAINE**

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988.

Individual income tax. Tax rates reduced effective for the 1988 tax year. In addition, individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

**MARYLAND**

Motor fuel sales tax. Tax rate increased from 13.5 to 18.5 cents per gallon effective June 1, 1987.

**MASSACHUSETTS**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 11 cents per gallon.

**MICHIGAN**

Tobacco product sales tax. Tax rate increased from 21 to 25 cents per pack effective January 1, 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

Motor vehicle and operators' license tax. Tax rates increased effective February 16, 1988.

**MINNESOTA**

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Tobacco product sales tax. Tax rate increased from 23 to 38 cents per pack effective June 1, 1987.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

**MISSISSIPPI**

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987. Further rate increase from 15 to 17 cents per gallon effective January 1, 1988.

**MISSOURI**

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987.

**MONTANA**

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

Corporation net income tax. A surtax was imposed effective for tax years beginning after 1987.

**NEBRASKA**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 18.3 cents per gallon.

Tobacco product sales tax. Tax rate increased from 23 to 27 cents per pack effective July 1, 1987.

**NEVADA**

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 15 to 20 cents per pack effective July 1, 1987.

**NEW HAMPSHIRE**

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective July 1, 1987.

Corporation net income tax. Tax rate decreased effective June 30, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

**NEW JERSEY**

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1987.

**NEW MEXICO**

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of December 31, 1988, was 14.2 cents per gallon.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

## NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.5 to 15.7 cents per gallon effective July 1, 1988.

Alcoholic beverage sales tax. Tax rate increased effective October 1, 1987.

Corporation net income tax. Tax rates increased effective January 1, 1987.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5 to 5.5 percent effective July 1, 1987.

Motor fuel sales tax. Tax rate increased from 13 to 17 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 27 cents per pack effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

Motor vehicle and operators' license tax. Tax rates increased effective January 1, 1988.

## OHIO

Motor fuel sales tax. Tax rate increased from 12 to 14.7 cents per gallon effective July 1, 1987, and from 14.7 to 14.8 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 14 to 18 cents per pack effective July 15, 1987.

Individual income tax. Tax rates reduced for 1988 tax year.

## OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 3.25 to 4 percent effective June 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 16 cents per gallon effective May 26, 1987.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1987.

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

## OREGON

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988.

Motor vehicle and operators' license tax. Automobile registration is required every two years. In addition, rate increases became effective January 1, 1988.

Individual income tax. Tax rates reduced for 1988 tax year.

## RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 15 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988.

Individual income tax. Rates increased effective for the 1987 tax year.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

## SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1987.

## SOUTH DAKOTA

General sales and gross receipts tax. Tax rate decreased from 5 to 4 percent effective March 1, 1988.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1988, was 18 cents per gallon.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1987.

Corporation net income tax. Various changes became effective July 1, 1987.

## TEXAS

General sales and gross receipts tax. Tax rate increased from 5.25 to 6.0 percent effective October 1, 1987.

Tobacco product sales tax. Tax rate increased from 20.5 to 26 cents per pack effective October 1, 1987.

## UTAH

General sales and gross receipts tax. Tax rate increased from 4 38/64 to 5 6/64 percent effective July 1, 1987.

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

## VERMONT

Individual income tax. Tax rate increased from 24 to 25.85 percent of Federal tax liability effective for the 1987 tax year. Tax rate reduced to 23 percent of Federal tax liability effective for the 1988 tax year.

**WASHINGTON**

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

**WEST VIRGINIA**

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988. Bases of sales tax coverage reduced with the imposition of new business franchise, severance, and telecommunications taxes effective July 1, 1987.

Corporation net income tax. New franchise tax imposed July 1, 1987.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

**WISCONSIN**

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 30 cents per pack effective September 1, 1987.

**DISTRICT OF COLUMBIA**

Corporation net income tax. Surtax on corporations, financial institutions, and unincorporated businesses reduced effective for taxable years beginning after September 30, 1987.

# Appendix B. Social Insurance Taxes and Contributions for Fourth Quarter 1988 and Prior Periods

(Millions of dollars)									
Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions <sup>1</sup>
<b>QUARTERS</b>									
<b>1988:</b>									
4TH .....	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3D .....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2D .....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1ST .....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
<b>1987:</b>									
4TH .....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3D .....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D .....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST .....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
<b>1986:</b>									
4TH .....	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D .....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D .....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST .....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
<b>1985:</b>									
4TH .....	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D .....	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D .....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST .....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
<b>1984:</b>									
4TH .....	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D .....	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D .....	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST .....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
<b>12 MONTHS ENDING</b>									
DECEMBER 1988 .....	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
SEPTEMBER 1988 .....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
JUNE 1988 .....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
MARCH 1988 .....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
DECEMBER 1987 .....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
SEPTEMBER 1987 .....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
JUNE 1987 .....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987 .....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986 .....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986 .....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986 .....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986 .....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985 .....	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985 .....	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985 .....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985 .....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984 .....	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984 .....	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984 .....	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984 .....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161

<sup>1</sup> Effective with 2nd quarter 1988, amounts include pension fund contributions.